

**Amendment No. 54 to HB0534**

**Love  
Signature of Sponsor**

**AMEND Senate Bill No. 1221**

**House Bill No. 534\***

by adding the following language as a new section immediately preceding the effective date section and renumbering the subsequent section accordingly:

SECTION \_\_. Tennessee Code Annotated, Title 67, Chapter 3, Part 4, is amended by adding the following as a new section:

Tennessee State University may apply for a refund of the gasoline tax imposed by § 67-3-201 or the diesel fuel tax imposed by § 67-3-202 for any gasoline or diesel fuel used by the university upon which the tax was paid. The claim for refund may be filed at the end of each calendar quarter but no later than one (1) year from the date of last purchase represented in the claim. The minimum amount of such claim is two hundred fifty dollars (\$250). Supporting documentation shall be submitted with the claim as the commissioner may require. If the minimum is not met in one (1) quarter, claims can be combined with claims from subsequent quarters, but no claim shall include a purchase made more than two (2) years prior to the date the claim is filed.